

Office of County Assessor
c/o Philip Seienlecker
P.O. Drawer 168
Bisbee, AZ 85603

2011 FEB 15 PM 4:14

Dear Mr. Seienlecker,

I am in dispute of the assessment of Parcel #401-10-0392. I was sent a notice of claim/error #20100608167 on January 20, 2011.

Improvements on land were none and it was properly corrected from \$20,840 to 0 from 2008 thru 2010.

However, in 2008, the land was increased from \$19,079 to \$69,605. This does not reflect the "fair market value" of the property. Land value decreased dramatically from 2008 to 2010. There have been no land sales in the last 2 years in the near vicinity of the said property; i.e., there is no market for the land.

I have 3 parcels sold in Cochise County over the past 2 years which are not near said property, however, they are the only comparables.

My assessment of my property is much more than those properties sold.

I am disputing the assessment and request a hearing before the Board of Equalization.

Sincerely,

Alma Freeman

NOTICE OF PROPOSED CORRECTION

Pursuant to A.R.S. § 42-16252

FOR OFFICIAL USE ONLY

Property Owner: See last page for information regarding this correction.

COCHISE COUNTY NUMBER 20100608167

Notice is hereby given that an error has been discovered in the assessment of the property identified by parcel number or tax roll number in this notice. A description of the error, the reason for the error, and the proposed correction are listed below.

COUNTY COCHISE BOOK/MAP/PARCEL 401 - 10 039M 2010 SEP 23 AM 11:01

☐ IF CHECKED HERE, THIS CORRECTION INCLUDES OTHER PARCELS. SEE ATTACHED MULTIPLE PARCEL FORM.

PROPERTY ADDRESS OR LEGAL DESCRIPTION _____

OWNER'S NAME ON TAX ROLL

FREEMAN, ALOMA D. 807
241 N. VINE ST APT 406W
SALT LAKE CITY, UT 84103

TAX OFFICER

Cochise County Assessor
Philip S. Leiendecker
PO Box 168
Bisbee, AZ 85603
Telephone: (520) 432-8650 FAX: (520) 432-8698

DESCRIPTION OF AND REASON FOR PROPOSED CORRECTION

CORRECT ASSESSMENT – REMOVE ASSESSMENT FOR STRUCTURE/IMPROVEMENT, NOW CORRECTLY ASSESSED TO PARCEL 401-10-039M; LEGAL CLASS AND LAND VALUE ERROR CORRECTED.

PROPOSED CORRECTION (TOTAL VALUE OF MULTIPLE PARCELS)

2008 TAX YEAR	FROM	LEGAL CLASS	M	LAND	19,079	TO	LEGAL CLASS	2	LAND	14,079
		IMPS		IMPS	20,840		IMPS		IMPS	0
		ASSMT. RATIO	11.5	TOTAL FCV	39,919		ASSMT. RATIO	16	TOTAL FCV	14,079
				TOTAL LPV	36,387				TOTAL LPV	11,855
2009 TAX YEAR	FROM	LEGAL CLASS	M	LAND	19,079	TO	LEGAL CLASS	2	LAND	69,605
		IMPS		IMPS	21,786		IMPS		IMPS	0
		ASSMT. RATIO	11.5	TOTAL FCV	40,865		ASSMT. RATIO	16	TOTAL FCV	69,605
				TOTAL LPV	40,025				TOTAL LPV	26,293
2010 TAX YEAR	FROM	LEGAL CLASS	M	LAND	19,079	TO	LEGAL CLASS	2	LAND	69,605
		IMPS		IMPS	22,322		IMPS		IMPS	0
		ASSMT. RATIO	11.4	TOTAL FCV	41,401		ASSMT. RATIO	16	TOTAL FCV	69,605
				TOTAL LPV	41,401				TOTAL LPV	37,121

SIGNATURE OF TAX OFFICER

PHILIP S. LEIENDECKER, COCHISE COUNTY ASSESSOR

PLEASE PRINT NAME OF TAX OFFICER

DATE

(520) 432-8650

TELEPHONE

PROPERTY OWNER'S RESPONSE TO PROPOSED CORRECTION

Failure to respond within thirty days from receipt of the notice, or by the extended due date if an extension is granted, constitutes consent to the proposed correction.

☐ OWNER CONSENTS TO PROPOSED CORRECTION AND CHANGES IN VALUE.

☐ OWNER CONSENTS TO PROPOSED CORRECTION IN PART AND DISPUTES THE VALUATION ISSUE(S) ARISING FROM THE CORRECTION.

☒ OWNER DISPUTES PROPOSED CORRECTION. The proposed correction described in this notice is disputed on the following grounds (attach additional sheets if necessary):

Market approach to assess land value is not consistent with the
"#69,605 Total FCV". The jump from \$14,079 in 2008 to \$69,605 in 2009
does not reflect an accurate assessment of land value per "market approach".

☐ REQUEST FOR A MEETING WITH THE TAX OFFICER. I have stated the reason(s) for my dispute above and I hereby request a meeting with the Tax Officer to discuss the proposed correction described in this notice.

RESPONSE COMPLETED BY: (Specify Owner, Agent, Attorney, etc.)

Aloma D. Freeman

NAME / COMPANY NAME

241 N. Vine Street, Apt. 807W., Salt Lake City, Utah 84103

ADDRESS

830-285-5365 AGENTS ONLY: STATE BOARD OF APPRAISAL #

SBOE #

Include a current Agency Authorization Form (82130AA) with this notice. (Maricopa and Pima Counties only)

Aloma D. Freeman 830-285-5365 9-14-2010

SIGNATURE OF OWNER OR REPRESENTATIVE

TELEPHONE

DATE



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR

PO Drawer 168 Bisbee, AZ 85603
(520) 432-8650 FAX (520) 432-8698
E-Mail: assessor@cochise.az.gov

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy Assessor

RESULTS of:

☐ NOTICE OF CLAIM

☒ NOTICE OF PROPOSED CORRECTION

Owner's Name: **FREEMAN, ALOMA**

Parcel #: **401 10 039L**

P. P. Taxpayer I.D. #: **N/A**

Notice of Claim / Error #: **20100608167**

Date: **January 20, 2011**

RESULTS OF REVIEW:

033V

RESULTS OF DISPUTED REVIEW: THE ASSESSOR IS REQUIRED TO RESPOND TO DISPUTED NOTICE OF PROPOSED CORRECTION BEFORE THE OWNER CAN MOVE FORWARD WITH BOARD OF EQUALIZATION APPEAL. 2009 VALUES ARE BASED ON RECORDED SALES THAT OCCURRED IN 2005, 2006 AND 2007 IN ACCORDANCE WITH ARIZONA LAW AND ARIZONA DEPT OF REVENUE GUIDELINES. PROPERTY OWNER HAS FAILED TO SUBMIT DOCUMENTATION OF SALES FROM THAT TIME TO REFUTE VALUE. NO CHANGE.

FROM				TO				DISPUTED DECISION			
TAX YEAR 2008											
LEGAL CLASS	M	LAND	\$19,079	LEGAL CLASS	2	LAND	\$14,079	LEGAL CLASS	2	LAND	\$14,079
		IMPS	\$20,840			IMPS	\$0			IMPS	\$0
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	11.5	TOTAL FCV	\$39,919	ASST RATIO	16	TOTAL FCV	\$14,079	ASST RATIO	16	TOTAL FCV	\$14,079
		TOTAL LPV	\$36,387			TOTAL LPV	\$11,855			TOTAL LPV	\$11,855
TAX YEAR 2009											
LEGAL CLASS	M	LAND	\$19,079	LEGAL CLASS	2	LAND	\$69,605	LEGAL CLASS	2	LAND	\$69,605
		IMPS	\$21,786			IMPS	\$0			IMPS	\$0
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	11.5	TOTAL FCV	\$40,865	ASST RATIO	16	TOTAL FCV	\$69,605	ASST RATIO	16	TOTAL FCV	\$69,605
		TOTAL LPV	\$40,025			TOTAL LPV	\$26,293			TOTAL LPV	\$26,293
TAX YEAR 2010											
LEGAL CLASS	M	LAND	\$19,079	LEGAL CLASS	2	LAND	\$69,605	LEGAL CLASS	2	LAND	\$69,605
		IMPS	\$22,322			IMPS	\$0			IMPS	\$0
		PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
ASST RATIO	11.4	TOTAL FCV	\$41,401	ASST RATIO	16	TOTAL FCV	\$69,605	ASST RATIO	16	TOTAL FCV	\$69,605
		TOTAL LPV	\$41,401			TOTAL LPV	\$37,121			TOTAL LPV	\$37,121
TAX YEAR											
LEGAL CLASS		LAND		LEGAL CLASS		LAND		LEGAL CLASS		LAND	
		IMPS				IMPS				IMPS	
		PERSONAL PROP				PERSONAL PROP				PERSONAL PROP	
ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV		ASST RATIO		TOTAL FCV	
		TOTAL LPV				TOTAL LPV				TOTAL LPV	

SIGNATURE OF TAXING AUTHORITY REP.